

## 9100 Tax Relief

California taxpayers are provided assistance through a variety of tax relief programs. Additional relief is provided to low-income senior citizens and disabled persons. Prior to 2009-10, tax relief also was provided to individuals who agreed to hold their land as open space under the Williamson Act of 1965. This budget also provides payments to cities and counties to help defray revenues lost as a result of tax relief programs.

### 3-YR EXPENDITURES AND PERSONNEL YEARS (Summary of Program Requirements)

	Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
20 Senior Citizens' Property Tax Deferral Program	-	-	-	\$13,077	\$-	\$-
50 Homeowners' Property Tax Relief	-	-	-	433,386	437,763	442,184
60 Subventions for Open Space	-	-	-	33,849	1	1
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	-	-	-	<b>\$480,312</b>	<b>\$437,764</b>	<b>\$442,185</b>
<b>FUNDING</b>				<b>2008-09*</b>	<b>2009-10*</b>	<b>2010-11*</b>
0001 General Fund				\$480,312	\$437,764	\$442,185
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$480,312</b>	<b>\$437,764</b>	<b>\$442,185</b>

### LEGAL CITATIONS AND AUTHORITY

#### PROGRAM AUTHORITY

20-Senior Citizens' Property Tax Deferral Program:

California Constitution, Article XIII, Section 8.5; Revenue and Taxation Code, Division 2, Part 10.5; Government Code, Division 4, Part 1, Chapter 5.

50-Homeowners' Property Tax Relief:

California Constitution, Article XIII, Sections 3 and 25; Government Code Sections 16100-16101.5 and 16120-16122.

60-Subventions for Open Space:

California Constitution, Article XIII, Section 8; Government Code Sections 16100-16101.5 and 16140-16154; Revenue and Taxation Code Sections 421-430.5.

### MAJOR PROGRAM CHANGES

- The Governor's Budget continues to effectively suspend funding for Subventions for Open Space (Williamson Act) reimbursements to local governments.

### DETAILED BUDGET ADJUSTMENTS

	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Homeowners' Property Tax Relief	-\$6,815	\$-	-	-\$2,394	\$-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>-\$6,815</b>	<b>\$-</b>	<b>-</b>	<b>-\$2,394</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$6,815</b>	<b>\$-</b>	<b>-</b>	<b>-\$2,394</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>-\$6,815</b>	<b>\$-</b>	<b>-</b>	<b>-\$2,394</b>	<b>\$-</b>	<b>-</b>

### PROGRAM DESCRIPTIONS (Program Objectives Statement)

#### 20 - SENIOR CITIZENS' PROPERTY TAX DEFERRAL PROGRAM

The Senior Citizens' Property Tax Deferral Program, which is administered by the State Controller's Office, allows eligible homeowners to defer payment of residential property taxes. The state pays the deferred taxes to local governments on behalf of the participants, and places a lien on their property to assure repayment when the property is sold or transferred. Funding for this Program was eliminated in the 2009 Budget Act.

\* Dollars in thousands, except in Salary Range.

## 9100 Tax Relief - Continued

### 50 - HOMEOWNERS' PROPERTY TAX RELIEF

In order to reduce California taxpayers' property tax burden, the California Constitution exempts homeowners from paying property taxes on the first \$7,000 of the assessed value of their principal place of residence. The Constitution requires the state to reimburse local governments for revenues lost due to the homeowners' exemption.

### 60 - SUBVENTIONS FOR OPEN SPACE

The Williamson Act permits cities and counties to enter into contracts with landowners to limit the use of land to agricultural, scenic and open-space purposes. Article XIII, Section 8, of the California Constitution permits land under such restrictions to be assessed at other than market value based on its limited use. The state provides reimbursements to cities and counties to partially defray the loss of property tax revenues. The Department of Conservation administers this program.

---

### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

	2008-09*	2009-10*	2010-11*
<b>2 LOCAL ASSISTANCE</b>			
<b>0001 General Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$503,005	\$-	\$-
101 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	-	444,579	-
Revised expenditure authority per Provision 2	-	-6,815	-
101 Budget Act appropriation	-	-	442,185
<b>Totals Available</b>	<b>\$503,005</b>	<b>\$437,764</b>	<b>\$442,185</b>
Unexpended balance, estimated savings	-22,693	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$480,312</b>	<b>\$437,764</b>	<b>\$442,185</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$480,312</b>	<b>\$437,764</b>	<b>\$442,185</b>

---

\* Dollars in thousands, except in Salary Range.